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**Developing the Judicial Budget: An Analysis**

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## **Executive Summary**

Judicial budgeting is too often neglected. This is partly due to its technical nature and the short-sighted view that the judicial budget has no role in implementing change and developing good administration in the courts. Often the judicial budget is seen as a recurrent fund without any assessment of its efficiency. In fact the judicial budget performs a number of key roles. First, it assists in defining the independence of the judiciary. The financial independence in the way the judicial budget is allocated becomes an important element in judicial protection. Furthermore, prudent management of the judicial budget should encourage a culture of anti-corruption as well as avoidance of waste. Secondly, the judicial budget becomes the flagship of good management. It may be used as an economic tool for the development of management strategies linked to systems of case management. Specific financial allocations may be made to tackle specific problems such as a back-log in hearing decided cases. In the management of the judicial case-load, financial allocations that serve efficient decision-making are crucial in tackling case-load problems. Such allocations may be tested against set criteria and measured in terms of how successful the allocation of additional money may be in reducing the case-load. Calculations may be accurately drawn measuring the resources required to run the courts efficiently and avoiding waste and inefficiency.

Civil and common law systems adopt differing approaches to budgeting. Common to most systems are protection for the tenure and pensions of judges and a system of funding for the judicial budget that is given constitutional protection. A judicial budget with a fixed percentage of GDP is suitable for countries with sustained economic growth but unsuitable for countries that have unpredictable fluctuations in their economy. It is concluded that the judicial budget is an important economic instrument to ensure a reliable and efficient judicial system. A predictable, independent and reliable judicial system demands proper resources and support systems. Education and training is essential in the development of an efficient judicial budgetary strategy. Improving the quality of judicial decision-making and the effective case management of the judicial workload are the essential aims of the judicial budget. Five key objectives are essential in developing the management of the court system through the efficient implementation of the judicial budget:

- best value for public money in the administration of justice;
- good stewardship and accountability over the judicial budget;
- transparency and openness in the decision-making process;
- independence and autonomy of the judiciary;
- a fair and impartial judiciary.

## Overview

This comparative country study reviews and evaluates the organization and financing of the judiciary. The focus is on the judicial budget and its role in providing the means to administer and deliver an effective system of justice. *First*, the study defines what the judicial budget covers and explains the relationship between the judicial budget and a country's national budget system. *Second*, there is an explanation of the organization, management, and oversight of judicial budgets. The recurrent theme of the paper is that judicial budgets are often neglected, but in fact represent the potential economic means to ensure good judicial management and efficiency in the administration of justice. If the judicial budget is linked to an effective case management system, then an adequate budget may lead to an effective system of justice overall. The study also suggests that the judicial budget can be an effective instrument for providing legal technical assistance as part of institutional building and further the process of implementing comprehensive reforms. A case study of the Venezuelan judiciary is illustrates how a budget management system can be linked to a case management system in adjudicating cases.

*Third*, the paper addresses the question of how the judicial budget may best be apportioned. The size of the judicial budget should ensure adequate resources to secure fair administration. Judicial budgets face competition for scarce resources against areas of growth in public expenditure, such as health, education and social security. Ensuring judicial independence requires mechanisms to protect the judicial budget from political interference or arbitrary policy changes.

While there is no single model that may be adopted universally, there are lessons to be applied from considering whether a fixed percentage of the national budget is the best approach. In that context, the judicial budget must be viewed as part of a country's constitutional arrangements. Clearly, there are many ways to offer constitutional protection for the judicial budget as well as for the judiciary, which are explored. A bibliography provided with references to important works in the field.

## **I. Judicial Budgets and National Budgets**

The judicial budget is usually developed as part of the national budget process and conforms to accounting practices and principles of the respective national budgetary systems. This includes internal and external systems of audit, oversight and preparation of accounts, as well as method of accounting and the timetable for drawing up and implementing the budget. Variations in budgetary practices often reflect differences in the wealth of countries and the size of the public sector. As a general rule, it is not unusual in Western industrial countries for the public sector to represent nearly 50% of GDP, whereas in poorer regions, such as many Latin American countries, the public sector budget is around 25% of GDP. The size of government and its administration is also frequently a reflection of national wealth. National budget systems can be subject to variable economic forces: inflation, recession, or poor revenue returns all make budget management far from an exact science. Countries that experience the “boom-bust” cycle are particularly subject to volatile economic factors; and notably, countries with heavy reliance on oil revenue fall into this category.

Defining the judicial budget is also problematic, with wide variations between countries. In Latin American countries the “judicial budget” may refer to that part of the budget that covers running of the courts, judicial personnel, and administration. In countries with a Judicial Council, charged with the administration of the lower courts and a Supreme Court, there are usually separate budgets for each. In such cases, the Ministry of Justice is separate and the expenditures on prosecutions and the police force are separate from the courts. In common-law countries, notably the United Kingdom, the salaries of senior judges are specially protected and the costs of running the courts and the administration of the system of prosecution and the police are all budgeted separately. A high proportion of costs in countries with advanced legal aid systems falls on the legal aid part of the budget. This would count as part of the budget for legal services but fall outside the judicial budget category.

Confusion over the items covered by the “judicial budget” makes simple analysis difficult. The size and variety of the judicial budget also reflects the different and variable features of the country’s legal system. There are a number of variables. In analyzing the judicial budget, it is important to take account how its function may differ from country to country depending on factors such as the number of courts and their efficiency, caseload size, and variations in litigation rates. Fluctuation in litigation rates is an important consideration. One survey demonstrated that litigation rates varied and fluctuated widely from developing to developed countries. Christian Wollshalger (1996)<sup>1</sup> estimated that litigation rates fluctuated from England at 54.2 per 1,000 total population to Japan’s 6.4, China’s 6.7 and Nepal’s 2.6. In the USA, Arizona showed one of the highest rates at 63.7 per 1,000 of population. The substance of the expenditure that falls under the category “judicial budget” is also variable. A survey of the basic judicial budgets in Latin America<sup>2</sup> reveals that on average 70% may be devoted to the payment of

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<sup>1</sup> Christian Wollshalger, *Japan: Economic Success and Legal System* (Berlin, Struyler, 1996) pps.90-99.

<sup>2</sup> See: John McEldowney, *Managing Change Efficiently: A study of the Judicial Budget of Venezuela* March 1999.

salaries and other personnel costs. Public sector budgeting in many developing and developed countries is related directly to administrative costs associated with the employment of a large public sector workforce. The administration of the court structure, including the salaries of judges and officials, constitutes the most essential part of the core judicial budget. For this reason, budgeting is directly related to the proper management of personnel; building an efficient infrastructure is related to the proper administration of justice.

The independence of the judiciary is protected under a country's constitutional arrangements. Vito Tanzi and Ludger Schuknecht (2000)<sup>3</sup> studied public spending and budget-making to explain how the budgetary process is an integral part of the constitution. They found that in most countries, the budgetary process was an integral part of the basic law or Constitution. This links the executive and legislative branches in the form of checks and balances. The independence of the judiciary also may be linked to the protection afforded by the status awarded to the judicial budget. In countries with a common-law background, and where there are Consolidated Funds, pensions, salaries, and payments to the judiciary receive special protection. Except for exceptional cases, the salary of an individual judge, or judges in general, is not subject to interference. Funds designated with protection for the judicial salary are found in Australia, New Zealand, Canada, and the United Kingdom. Additional protection is awarded to a judge through safeguards in documents related to the Constitution, as in France, Germany and the United States of America.

There is a developing trend in many Western countries to introduce different ways to fund the services and personnel that administer the legal system. At one time it was possible to group all judicial budgets as an intrinsic part of the public sector; however, this can no longer be taken for granted. In many Western systems the proportion of public sector funds compared to private fees received by the courts has shifted. A large amount of private sector funding is managed and organized as part of the general management function of the judicial budget system, which has changed the nature of the budgetary process. A good illustration is in the United Kingdom. The Lord Chancellor's Department (the equivalent of a Ministry of Justice) is the government department responsible to the Treasury for the drawing up, managing and organizing the judicial budget. There is a newly established Court Service serving as an agency of the department. The Court Service is responsible for courts management in England and Wales, employing over 9,000 staff with a financial turnover of £600 million. On the other hand, the legal aid budget from public funds, is over £1.48 billion (1996/7), while legal fees, payments to court, and litigants' monies total £4billion. Increasingly, the impact of private funds and the development of management strategies have fostered a hybrid public-private sector judicial budget.

That the judicial budget reflects the general trends evident in the national budget system has led to variations in the way it is calculated. The majority of national budget systems adopt cash accounting systems. A concomitant to the increasingly hybrid nature

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<sup>3</sup> Vito Tanzi and Ludger Schuknecht, *Public Spending in the 20<sup>th</sup> Century* (Cambridge, Cambridge University Press, 2000) p.154.

of the judicial budget has been debate on how public sector budgeting should be managed and organized. The starting point occurred in the early 1980s in New Zealand with the introduction of an accrual basis of public sector accounting. Since then, the influence of the New Zealand system encouraged many Western countries to adopt this accounting approach for their public sectors. In the United Kingdom the introduction of Resources Budgeting across all items of public expenditure provides a detailed breakdown of how expenditure and income relate in the relevant accounting period. This allows the spreading of the cost of capital items across their useful lives. The arguments in favor are that accrual accounting increases information, including detailed inventories of departmental holdings, and provides greater stewardship of public assets. Resource accounting is intended to match more closely resources and departmental objectives. Over the next decade, future directions in public sector budgeting, including the judicial budget, are likely to move in the direction of adopting some form of resource accounting. Defining the role and function of the judicial budget is closely related to the typology based in legal and constitutional traditions and on the economic conditions also reflected in the accounting system in each country.

Finally, it is important to note the large variations in the way national budget systems are organized, managed, and controlled. Most variations reflect differences in legal systems, constitutional arrangements, and traditions. Four models of budgeting are identified with different accounting practices, management structures, and use of funds or special funds. These differences may produce weaker or stronger systems of accounting, and can result in distorting the effectiveness of public sector accounting. This, in turn, may make operation of the judicial budget stronger or weaker according to the different accounting culture encountered in national budgeting systems.

This is one of the most difficult factors in attempting to evaluate the judicial budget in any comparative way. It is also the most sensitive of issues. An obvious example is to distinguish budget systems that rely on many different funds from those that have a single consolidated fund. Invariably the classification of expenditures is found to be more complex in those countries that adopt multi-funds accounts where detailed headings are provided with sophisticated classifications that may vary from one department to another. This complexity may hinder the evaluation of the budget, and simplification of the budget system is often resisted by countries that have grown accustomed to this way of drawing up the budget. Premchand<sup>4</sup> has helpfully categorized the different types of budgetary systems. Four of the main budget systems may be noted here as illustrative of how a different emphasis in the budgetary system in the national system needs to be a factor in evaluating the performance of the judicial budget.

The United Kingdom's budgetary system. This is found in countries in Africa, Asia and parts of the Caribbean. The system is based on a single consolidated fund, cash based and into which all the revenues are paid. Public expenditure is authorized on the basis of prior Parliamentary approval. The system depends on the annual management of accounts. There is a strong tradition of independent audit and this is linked to the supervision by a select committee ( the Public Accounts Committee). The hallmark of the

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<sup>4</sup> A. Premchand, *Public Expenditure Management* IMF, 1993.

system is the absence of any Budget Law as such. Instead there are detailed rules and procedures laid down by the Treasury which must be followed by government officials. Stewardship of public money is highly regarded and there is a legal requirement that public expenditure should obtain good value for money.

The French budgetary system. This is prevalent in former French colonies and variations of the system may be found in some Latin American and Middle Eastern countries which have a link with France. Unlike the United Kingdom's system there are a large number of special funds that provide access at the point of departmental spending for public monies. There is a highly centralized accounting system based on control and a central Treasury. There are control systems in place at the local level, a large number of accountants responsible for collecting and disbursing public money and inspectors of finance overseeing government policy and implementation.

The European budgetary system. Prevalent in Germany, Italy and the Netherlands, this system is also to be found in countries with historical links to the former colonies of these countries. Double entry book keeping and forms of accrual accounting noted above are the basis of this system. Unusually the budgetary system permits in some cases for the provision of funds to extend beyond the fiscal year in which they are granted. There is a strong tradition of accountability through the Comptroller and Auditor General.

The Spanish or Latin American system of budgeting. The characteristics of the system are the earmarking of individual funds for each department of government, the operation of large autonomous agencies and reliance on modified accrual or cash based systems. The hybrid nature of the system may depend on the variations prevalent in each country.

There are also wide variations in setting objectives for the judicial budget. There is no common methodology that allows easy comparison between one country and another over the size of the budget, how resources are allocated and what the common aims and objectives are set for the judicial budget. Generalizations about the size and substance of the judicial budget are often difficult. It is clear that there is a need for a common methodology and approach to evaluating the judicial budget as an aid for the analysis of its role and function. The study of the judicial budget should be given a higher priority as part of the development of an assessment of the effectiveness of the judicial system.

## **II. Organization, Management, and Oversight of the Judicial Budget**

### ***Planning and controlling the judicial budget***

Invariably, the judicial budget follows the pattern of financial planning that is intrinsic to the national budget system. Decisions about public expenditure allocations generally are made based on expenditure surveys over a number of years. In most



Western countries, the treasury usually plans expenditures over a three-year cycle. In developing countries, this is less easy to achieve, and in many Latin American countries such targets are rarely met. Countries with fluctuations in oil revenue are prone to poor financial planning systems. The timetable for planning the budget is based on the financial year. In many countries this may follow the calendar year but in others it does not. Typically bids are received by the treasury from the many spending departments by the Treasury for approval subject to government policies. There are inevitably “winners and losers.” So it is difficult to know in advance how much money will be received by any given department. In most financial planning systems, the previous year’s budget is examined, with the assumption that if the money is spent, then the current year will reflect that reality. It is unusual for money to be carried over from one year to the next--though in special circumstances this may occur within tight controls. The usual budgetary practice is to make use a cash accounting basis. In countries where there is a specific budget law, there are requirements for the budget to be presented by a certain date. Usually there also is a date for parliamentary (or congressional) approval or oversight of the budgetary process. Invariably, the government will carry its own budget through this process a debate and scrutiny. In the United Kingdom if the government fails to have the budget passed into law, the convention is that the government is required to call an election. In some countries temporary (provisional) budgets may be approved until the matter is resolved.

The budgetary process of planning, involving consultation and debate, culminates in budget approval by the relevant legal authority. Once the budget is approved, there are a number of steps taken to exercise control over judiciary expenditures. Normally the approval of a designated person, usually the Chief Justice or the President of the Supreme Court, must be accompanied by the signature and approval of the head of personnel or accounts. The latter performs the task as an accounting officer, i.e., the senior administrative personnel officer responsible for ensuring that the payments made are according to law. There are special responsibilities required to be discharged by the responsible party and accountability is usually required to the treasury for any payments to be made.

The expenditure of public money by definition must be subject to oversight and evaluation. In recent years, the system of public audit has become internationally recognized and affords a check on fraud. Sophisticated systems of evaluation are used to test the efficiency and effectiveness of expenditures measured against the economy of individual spending decisions. The planning process for the annual judicial budget involves careful determination of the needs the budget must meet.

The judicial budget faces a number of challenges. For example, a large proportion of the judicial budget is spent on personnel. This means that the annual personnel budget for the courts must be adjusted to take account of pensions, salary increases, and variables such as maternity leave. Most countries provide strong legal protection for judicial personnel, which leaves the budget with legal and enforceable requirements, i.e., the judicial budget is relatively static, with variations to adjust for changes in salaries or change in the number of personnel in the court.

In Latin American countries, only a small proportion of the judicial budget spent on capital expenditures annually. This leaves large-scale capital projects to be funded separately. The judicial budget rarely provides sufficient information to link the accounts of the court and the judicial statistics about caseloads or outputs in terms of activities. It is often difficult to determine the amount of expenditure that is applied to one particular section of the courts. Furthermore, there are few incentives to make savings or promote budgetary efficiencies from one year to the next. This is because budgets not fully spent may result in reductions in the amount allocated, with no mechanism to ensure that savings may be spent on areas of need.

The operating costs and administration of the judicial budget are often difficult to assess. Comparison between different courts in different parts of a country are rarely made. There are few incentives to allocate resources to needs. The systems that manage, prepare, and organize the judicial budget are subject to weaknesses that are an integral part of the respective national budgeting systems.

Finally, there are few clues about the way most judicial budgets operate that would lead to discovery of how much money is really needed, and whether the budget is providing adequate resources to meet the actual *demands* of the justice system. This problem has come about because the judicial budget reflects past historical practice, and rarely attempts to calculate or measure the targets that must be met and measured by the appropriate resources in the present.

How might these problems be addressed ? One solution is to use the judicial budget to provide for the prudent management of the justice system. This includes setting targets, objectives, and goals that the budget must meet. Implementation could occur through the development of a case management system that monitors and reviews the progress of all cases through the courts. Linking the judicial budget to actual case management may provide the means to ensure that the resources available match the resources required. A case study of Venezuela provides an example of this approach that could be emulated.

### ***The Venezuelan Case Study***

The development of the judicial budget in Venezuela was a part of the Venezuela Judicial Infrastructure Project<sup>5</sup>. This project began in 1990 during at an opportune moment<sup>6</sup> when a new political Administration became enthusiastic about and championed judicial reform. The reform was linked to key sectors of judicial administration, i.e., the Judicial Council,<sup>7</sup> the modernization of courtrooms, and the revival of a judicial school for legal training that had been dormant for several years.

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<sup>5</sup> *Ibid.*

<sup>6</sup> President Carlos Andres Perez had undertaken economic restructuring and major reforms linked to the IMF and World Bank assistance.

<sup>7</sup> Responsible for 1100 Tribunals (lower courts) in Venezuela. The project totalled \$60 million.

Subsequently, in Venezuela the Supreme Court, by end December 1997, undertook a comprehensive modernization program<sup>8</sup>. It included the following components:

- Publication and dissemination of the decisions of the Supreme Court;
- Creating a census of cases before the Supreme Court;
- Organizing seminars and publication of relevant documents of the Court;
- Reduction in the backlog of cases pending before the Court;
- Development of a modern computerized network linking the Chambers of the Court; and
- The creation of a modern webpage and internet access to the Court and its decisions.

The development of case management strategies is becoming a common way to tackle the problem of delays in the court process, the long backlog of cases, and poor controls over the performance of lawyers in court. The Woolf reforms that were introduced in April 1999 in the United Kingdom have attempted to implement case management strategies for civil cases. There are now proposals for extending this system to the criminal justice system.

In Venezuela, as part of the case management system, a decision was taken to adopt strategies to develop sound management of the judicial budget. These strategies consisted of the following, which facilitates an assessment of how much money is needed for the particular activities delineated in the budget.

- The judicial budget should be linked to a transparent system of case management that covers the main sectors of court activity;
- Budget formulation should be capable of providing information and planning as one of the primary means of implementing efficiency studies in the court;
- Internal budget arrangements should ensure that policy formulation is implemented and efficiency structures supported;
- The management of the judicial budget should reflect cases heard by the courts, and the resources needed for each sector of the judicial system should be evaluated as a whole;
- Internal controls over the judicial budget should assist in the development of a management strategy. Case management systems should be sufficiently flexible to take into account variations in caseload;

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<sup>8</sup> \$4.7 million

- External controls such as audit systems should be fully integrated into the judicial budget;
- Judicial statistics should fully reflect the resources allocated and the details of cases, including case outcomes;
- Capital assets, regular items of expenditure, and expenditures on special programs should be fully reflected in the way the judicial budget is organized; and
- Performance indicators should be required to assess the efficiency of the judicial budget.

The practical outcome of linking the judicial budget to the management of cases facilitates the assessment of how efficient the budget is being used. Based on the number of cases disposed of, an evaluation could be made of the costs, allocation of resources, and the efficiency of the system. A large case backlog might be met with additional resources that provide for the employment of extra staff and more computers.

In practical terms, linking the judicial budget to the management of the judicial system permits better financial planning. Funds may be moved within the court to meet needs. Savings in one sector may be used in another where the need may be greater. At a national level, planning the judicial budget follows same timetable as before. The difference is that the new management scheme relates to *how the budget is organized* within the internal administration of the judicial system. This means that the budget is not only better organized but more transparent than before. The judicial budget then will be seen by those that use it as a means of overcoming shortages. It also will demonstrate the need for additional resources when required, and provide a case for additional resources to be made to the National Treasury.

### **III. The Judicial Budget as a Fixed Percentage of National Budgets**

While many countries provide protection to the judiciary in their constitutional arrangements, some have suggested that additional protection is needed for the judicial budget as well. A common mechanism is the adoption of a fixed percentage of GDP from the national budget being automatically awarded to the judicial budget. In a survey<sup>9</sup> conducted in Latin America in 1998, it was found that El Salvador, Guatemala, Honduras, and Dominica adopted a fixed percentage of around 3%. In the past year or so Venezuela followed this path; on the other hand, Bolivia, after a trial run, abolished its fixed percentage in 1995. The use of a fixed percentage is uncommon in Western budgetary systems. One reason is that the judicial budget is often disaggregated. The United Kingdom, for example, separates the salaries of judges from the general provision of legal services. So there is no single, universally agreed formulation of what constitutes

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<sup>9</sup> John McEldowney, *Managing Change Efficiently: A study of the Judicial Budget for the Supreme Court of Venezuela* (Caracas, 1999)

the judicial budget. This disaggregated approach is generally followed in African countries, as well as New Zealand, Canada, and Australia.

The arguments in favor of a fixed percentage rest on several points. A fixed percentage: (i) is a means of protecting the judicial budget from executive intervention; (ii) may assist in forward planning and management; (iii) is seen as a way of insulating the judiciary from any fluctuations in government policy; and (iv) is a practical and visible means to protect the judicial system. This becomes important as constitutional protection often is viewed as too abstract and thus actually not offering any practical protection.

The arguments against a fixed percentage focus on several different points. First, it is susceptible to the economic fluctuations of the national budget. In times of recession, budget reductions are likely. This is especially so in economies that are oil based, like Venezuela.

In that context a fixed percentage of GDP of the national budget appears to offer little or no guarantee against either a decrease or increase in the judicial budget. Latin American countries are especially susceptible to wide fluctuations in the economy. In Venezuela, the judicial budget fluctuated on the basis of movements in the national budget system as a whole. The same problem arose in Chile, Argentina, and Brazil.

Second, a fixed percentage may encourage an over-dependence on the public sector. Efficiency savings are rarely made where there is built-in protection against inflation or inefficiency in budget management. Third, a fixed percentage may encourage poor management and over-employment during times of growth. Conversely, during recessions, when the courts may come under greatest strain, resources will not be available to meet the continuous needs of the court structure. Finally, a fixed percentage to the judicial budget does not provide any greater protection against executive intervention than any other constitutional guarantee. The judicial budget is not the only potential area for executive intervention. There is no substitute for executive self-restraint based on a culture of judicial impartiality and general trust in the judiciary.

In summary, a fixed percentage for the judicial budget:

- may be suitable for countries with stable economies and predictable growth rates;
- is not a guarantee of budget growth or judicial independence; and
- may inhibit good management and deter the implementation of good case management strategies.

#### **IV. Conclusions**

The judicial budget is multifunctional. This paper has shown, the judicial budget reflects the strengths and weaknesses of a country's national budgeting system and

accounting principles. As identified in the study, the main role and purpose of the budget is to provide autonomy and secure independence for the judiciary. The budget should ensure that the administration of justice is efficient and well managed. The bulk of the judicial budget in most countries is devoted to personnel and salaries. How compatible is the efficient management of personnel with the independence of the judicial power? How does the judicial budget achieve these complex aims? The study of the judicial budget should receive higher priority than before. *To facilitate accurate comparison, a common methodology for the study of judicial budgets should be developed.* This would require standardization in the recording of information and clarification over the sectors covered by the judicial budget.

The judicial budget provides a powerful economic tool in the implementation of management changes in the court system. Judicial budgetary systems must be transparent and provide a means to implement and manage change efficiently. Adopting the strategy of budgetary efficiency allows inputs to be measured in terms of outputs. The principle applies that you must first show that you can spend the money wisely before you can receive more money. Evaluating programs through internal mechanisms and management systems provides the basis for good governance. This is the hallmark of sound financial management<sup>10</sup>. The link between economic analysis, accounting practices, and good management is a common concern of those engaged in public sector management. The judicial budget can facilitate the adoption of the best practices available for the introduction of performance budgeting<sup>11</sup>. If properly managed, the judicial budget also can strengthen judicial independence and public confidence in the judicial system.

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<sup>10</sup> See: Donald F. Kettl, "The Global Revolution in Public Management: Driving Themes, Missing Links" (1997) *Journal of Policy Analysis and Management* Vol.16, No.3, pps 446-462.

<sup>11</sup> Jose Edgardo Campos and Sanjay Pradham, "Evaluating Public Expenditure Management Systems: An Experimental Methodology with an Application to the Australia and New Zealand Reforms" (1997) *Journal of Policy Analysis and Management* Vol.16, No.3, pps 423-445.

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